

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA, RICHMOND DIVISION**

-----X
In re: : Chapter 11 Case No.
: :
CIRCUIT CITY STORES, INC., *et al.*, : 08-35653 (KRH)
: :
Debtors. : (Jointly Administered)
: :
-----X

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr.P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

CREDIT SUISSE INTERNATIONAL

Name of Transferee

Name and Address where notices to transferee should be sent:

Credit Suisse International
11 Madison Avenue, 5th Floor
New York, NY 10010
Email: Gil.Golan@credit-suisse.com
Facsimile: 212-743-4953
Attention: Gil Golan

Name and Address where transferee payments should be sent (if different from above): N/A

ONKYO USA CORPORATION

Name of Transferor

Court Claim # (if known): 2295

Amount of Claim: \$6,627,475.57

Amount of Claim to be Transferred: \$6,627,475.57

Date Claim Filed: December 22, 2008


Name and Address of Transferor:

Onkyo USA Corporation
18 Park Way
Upper Saddle River, NJ 07458
Attn: Matthew Attanasio
Email: MAttanasio@us.onkyo.com
Telephone: 201-785-2604
Facsimile: 201-785-2650

****PLEASE SEE ATTACHED DOCUMENTS****

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

CREDIT SUISSE INTERNATIONAL

By:  ERICA L. HRYNIUK
AUTHORIZED SIGNATORY
Transferee/Transferee's Agent

Date: August 13, 2010

By:  Kamel Ouchikh
AUTHORIZED SIGNATORY
Transferee/Transferee's Agent

Date: August 13, 2010

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT		PROOF OF CLAIM
Name of Debtor: <u>Circuit City Stores, Inc.</u>		Case Number: <u>08-35653 (KRH)</u>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <u>Onkyo USA Corporation</u>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____
Name and address where notices should be sent: <u>Onkyo USA Corporation</u> <u>c/o Matthew Attanasio</u> <u>18 Park Way</u> <u>Upper Saddle River, NJ 07071</u>		
Telephone number: <u>201-785-2604</u>		
Name and address where payment should be sent (if different from above):		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone number: _____		
1. Amount of Claim as of Date Case Filed: \$ <u>6,627,475.57</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507(a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507(a)(8). <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507(a)(): _____
2. Basis for Claim: <u>Sale of Onkyo Brand Consumer Electronics and parts</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>3030</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate % _____ Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: _____		See attached Admin Claim Amount entitled to priority: Section 503B <u>\$6,627,475.57</u> See attached Reclamation Claim *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
Date: <u>12/17/08</u> Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <u>Matthew Attanasio</u> <u>Credit Manager</u>		RECEIVED DEC 30 2008 KURTZMAN CARSON CONSULTANTS

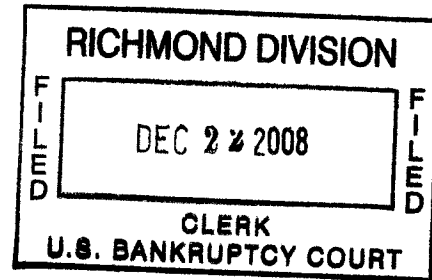
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.



083565308122200000000114

ONKYO® IMAGINATIVE SIGHT & SOUND

December 18, 2008



Circuit City Stores, Inc.; et al.; Claims Processing
c/o Kurtzman Carson Consultants LLC
2355 Alaska Avenue,
El Segundo, CA 90245

United States Bankruptcy Court for the Eastern District of Virginia
Spottswood W. Robinson III & Robert R. Merhige, Jr.
U.S. Courthouse, Suite 4000
701 East Broad Street
Richmond, VA 23219-1888

RE: Proof of Claim – Circuit City Stores, Inc.

Enclosed, is the Proof of Claim supporting the balance owed to Onkyo USA Corp. at the time of Circuit City Stores, Inc.'s Chapter 11 Bankruptcy filing. The amount of this claim is \$6,627,475.57. Each of the documents referenced in the statement supporting the Proof of Claim (see Exhibit A) are included in this package.

The Proof of Claim references Onkyo's previously filed Administrative Claim (See attached Exhibit B) as well as the previously served Reclamation Demand Letter(see attached Exhibit C). The Administrative or Section 503B(9) portion of the Proof of Claim is \$4,905,048.57. Please note that the Reclamation Demand Letter(in the amount of \$6,638,572.40) is larger than the Proof of Claim because certain credit memo's were not included at the time the demand was made..

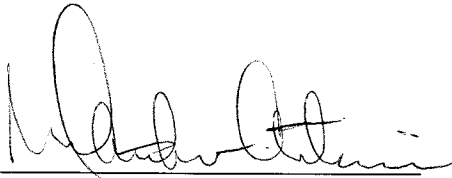
I have also attached a copy of this letter which I would appreciate you signing and returning to my attention in the self addressed stamped envelope.

Thank you.

- ☒ Date Stamped Copy Returned
- ☐ No self addressed stamped envelope
- ☐ No copy to return

Onkyo USA Corp.
18 Park Way
Upper Saddle River, NJ 07458
Phone: 201 785 2604
Fax: 201 934 5804

Onkyo USA

A handwritten signature in dark ink, appearing to read 'Matthew Attanasio', is written over a horizontal line.

Matthew Attanasio
Credit Manager

Circuit City Stores, Inc.; et al.; Claims Processing c/o Kurtzman Carson Consultants LLC

United States Bankruptcy Court for the Eastern District of Virginia
Spottswood W. Robinson III & Robert R. Merhige, Jr.

cc: A. Feinmesser, Esq.
B. Bendes, Esq.

Onkyo USA Corp.
18 Park Way
Upper Saddle River, NJ 07458
Phone: 201 785 2604
Fax: 201 934 5804

Exhibit A

Exhibit A

Circuit City Stores, Inc. Statement as of 11/10/08
Proof of Claim

Invoice#	Order #	Invoice Date	Due Date	Orig. \$Amount	Balance \$
Unapplied Deposits	#1037238			(222.17)	-222.17
1112999	2147534	9/18/2008	10/13/2008	2,700.00	2,700.00
1114137	2152991	10/8/2008	11/2/2008	110,982.00	110,982.00
1114138	2152991	10/8/2008	11/2/2008	23,200.00	23,200.00
1114139	2156322	10/8/2008	11/2/2008	10,080.00	10,080.00
1114150	2152994	10/8/2008	11/2/2008	5,584.00	5,584.00
1114151	2156325	10/8/2008	11/2/2008	9,360.00	9,360.00
1114152	2152994	10/8/2008	11/2/2008	13,611.00	13,611.00
1114153	2152994	10/8/2008	11/2/2008	72,500.00	72,500.00
1114154	2152988	10/8/2008	11/2/2008	29,140.00	29,140.00
1114155	2152994	10/8/2008	11/2/2008	29,166.00	29,166.00
1114188	2134379	10/9/2008	11/3/2008	22,590.00	22,590.00
1114189	2152991	10/9/2008	11/3/2008	23,208.50	23,208.50
1114190	2152985	10/9/2008	11/3/2008	38,275.00	38,275.00
1114244	2152996	10/10/2008	11/4/2008	8,376.00	8,376.00
1114245	2152990	10/10/2008	11/4/2008	25,312.00	25,312.00
1114249	2159555	10/10/2008	11/4/2008	67,776.00	67,776.00
1114250	2159549	10/10/2008	11/4/2008	21,219.00	21,219.00
1114251	2159560	10/10/2008	11/4/2008	47,096.00	47,096.00
1114252	2159554	10/10/2008	11/4/2008	44,798.00	44,798.00
1114253	2159555	10/10/2008	11/4/2008	5,584.00	5,584.00
1114254	2159559	10/10/2008	11/4/2008	3,141.00	3,141.00
1114282	2159551	10/10/2008	11/4/2008	3,400.00	3,400.00
1114283	2159552	10/10/2008	11/4/2008	21,518.00	21,518.00
1114284	2159558	10/10/2008	11/4/2008	64,958.00	64,958.00
1114285	2159557	10/10/2008	11/4/2008	41,840.00	41,840.00
1114286	2152996	10/10/2008	11/4/2008	1,320.00	1,320.00
1114305	2168894	10/13/2008	11/7/2008	25,500.00	25,500.00
1114306	2166580	10/13/2008	11/7/2008	2,268.00	2,268.00
1114307	2166572	10/13/2008	11/7/2008	10,625.00	10,625.00
1114308	2166572	10/13/2008	11/7/2008	9,744.00	9,744.00
1114309	2166579	10/13/2008	11/7/2008	4,284.00	4,284.00
1114310	2166568	10/13/2008	11/7/2008	17,458.00	17,458.00
1114311	2152991	10/13/2008	11/7/2008	6,864.00	6,864.00
1114349	2159550	10/14/2008	11/8/2008	25,500.00	25,500.00
1114350	2159550	10/14/2008	11/8/2008	23,025.00	23,025.00
1114351	2159556	10/14/2008	11/8/2008	32,722.00	32,722.00
1114504	2166571	10/15/2008	11/9/2008	62,628.00	62,628.00
1114612	RD210372	10/17/2008	11/11/2008	1,677.00	1,677.00
1114622	2166578	10/17/2008	11/11/2008	90,202.00	90,202.00
1114623	2166572	10/17/2008	11/11/2008	27,200.00	27,200.00
1114645	2166574	10/17/2008	11/11/2008	28,358.00	28,358.00
1114646	2166575	10/17/2008	11/11/2008	60,970.00	60,970.00
1114663	2166571	10/17/2008	11/11/2008	7,675.00	7,675.00
1114664	2166570	10/17/2008	11/11/2008	18,701.00	18,701.00

1114665	2166569	10/17/2008	11/11/2008	41,656.00	41,656.00
1114666	2168499	10/17/2008	11/11/2008	6,900.00	6,900.00
1114667	2166577	10/17/2008	11/11/2008	44,870.00	44,870.00
1114668	2166570	10/17/2008	11/11/2008	62,628.00	62,628.00
1114669	2166576	10/17/2008	11/11/2008	19,090.00	19,090.00
1114670	2159553	10/17/2008	11/11/2008	50,041.00	50,041.00
1114671	2159559	10/17/2008	11/11/2008	28,102.00	28,102.00
1114688	2159553	10/17/2008	11/11/2008	24,766.00	24,766.00
1114697	2166573	10/20/2008	11/14/2008	54,736.00	54,736.00
1114698	2166568	10/20/2008	11/14/2008	39,525.00	39,525.00
1114700	2166568	10/20/2008	11/14/2008	51,000.00	51,000.00
1114725	2159553	10/20/2008	11/14/2008	406.00	406.00
1114726	2159553	10/20/2008	11/14/2008	4,466.00	4,466.00
1114727	2170027	10/20/2008	11/14/2008	7,938.00	7,938.00
1114728	2170016	10/20/2008	11/14/2008	73,100.00	73,100.00
1114729	2170030	10/20/2008	11/14/2008	5,166.00	5,166.00
1114730	2170031	10/20/2008	11/14/2008	6,804.00	6,804.00
1114731	2170020	10/20/2008	11/14/2008	7,650.00	7,650.00
1114732	2170029	10/20/2008	11/14/2008	1,512.00	1,512.00
1114832	2170020	10/21/2008	11/15/2008	16,575.00	16,575.00
1114847	2159560	10/22/2008	11/16/2008	1,919.50	1,919.50
1114848	2170026	10/22/2008	11/16/2008	95,958.00	95,958.00
1114849	2172121	10/22/2008	11/16/2008	15,080.00	15,080.00
1114850	2170020	10/22/2008	11/16/2008	25,375.00	25,375.00
1114851	2171716	10/22/2008	11/16/2008	4,350.00	4,350.00
1114879	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114880	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114881	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114882	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114883	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114898	2170019	10/22/2008	11/16/2008	73,680.00	73,680.00
1114950	2170019	10/22/2008	11/16/2008	2,975.00	2,975.00
1114951	2170018	10/22/2008	11/16/2008	31,025.00	31,025.00
1114954	2170018	10/22/2008	11/16/2008	5,278.00	5,278.00
1114955	2172120	10/22/2008	11/16/2008	13,050.00	13,050.00
1114956	2170019	10/22/2008	11/16/2008	27,937.00	27,937.00
1114957	2171716	10/22/2008	11/16/2008	3,675.00	3,675.00
1114958	2170025	10/22/2008	11/16/2008	123,296.00	123,296.00
1114959	2170018	10/22/2008	11/16/2008	45,743.00	45,743.00
1114960	2170024	10/22/2008	11/16/2008	23,156.00	23,156.00
1115166	2170024	10/24/2008	11/18/2008	33,640.00	33,640.00
1115174	2170017	10/24/2008	11/18/2008	17,425.00	17,425.00
1115175	2170023	10/24/2008	11/18/2008	11,520.00	11,520.00
1115177	2170017	10/24/2008	11/18/2008	17,458.00	17,458.00
1115179	2172119	10/24/2008	11/18/2008	11,600.00	11,600.00
1115180	2172117	10/24/2008	11/18/2008	11,600.00	11,600.00
1115181	2172118	10/24/2008	11/18/2008	13,630.00	13,630.00
1115182	2170022	10/24/2008	11/18/2008	41,102.00	41,102.00
1115183	2170023	10/24/2008	11/18/2008	82,786.00	82,786.00
1115195	2170017	10/24/2008	11/18/2008	52,190.00	52,190.00
1115356	2170021	10/27/2008	11/21/2008	92,516.00	92,516.00
1115357	2172116	10/27/2008	11/21/2008	22,040.00	22,040.00

1115358	2170016	10/27/2008	11/21/2008	32,277.00	32,277.00
1115359	2175740	10/27/2008	11/21/2008	14,500.00	14,500.00
1115365	2173549	10/27/2008	11/21/2008	5,166.00	5,166.00
1115366	2173535	10/27/2008	11/21/2008	12,383.00	12,383.00
1115367	2173547	10/27/2008	11/21/2008	11,970.00	11,970.00
1115368	2173550	10/27/2008	11/21/2008	2,520.00	2,520.00
1115369	2173551	10/27/2008	11/21/2008	2,142.00	2,142.00
1115370	2173540	10/27/2008	11/21/2008	17,864.00	17,864.00
1115371	2173546	10/27/2008	11/21/2008	33,396.00	33,396.00
1115372	2173548	10/27/2008	11/21/2008	3,402.00	3,402.00
1115607	2173540	10/29/2008	11/23/2008	73,680.00	73,680.00
1115614	2173540	10/29/2008	11/23/2008	73,680.00	73,680.00
1115616	2173535	10/29/2008	11/23/2008	40,375.00	40,375.00
1115850	2173546	10/30/2008	11/24/2008	84,240.00	84,240.00
1115851	2173546	10/30/2008	11/24/2008	34,584.00	34,584.00
1115852	2173546	10/30/2008	11/24/2008	59,052.00	59,052.00
1115853	2173540	10/30/2008	11/24/2008	32,725.00	32,725.00
1115917	2166568	10/30/2008	11/24/2008	5,481.00	5,481.00
1115987	KO/CM58171	10/24/2008	11/18/2008	180.00	180.00
1115990	2173535	10/31/2008	11/25/2008	73,680.00	73,680.00
1115991	2173535	10/31/2008	11/25/2008	73,680.00	73,680.00
1115992	2166568	10/31/2008	11/25/2008	24,563.00	24,563.00
1115993	2173535	10/31/2008	11/25/2008	42,316.00	42,316.00
1115994	2173540	10/31/2008	11/25/2008	18,113.00	18,113.00
1116013	2173541	10/31/2008	11/25/2008	129,420.00	129,420.00
1116014	2173541	10/31/2008	11/25/2008	73,370.00	73,370.00
1116015	2173541	10/31/2008	11/25/2008	83,688.00	83,688.00
1116016	2173541	10/31/2008	11/25/2008	62,678.00	62,678.00
1116021	2173536	10/31/2008	11/25/2008	63,549.00	63,549.00
1116027	2173542	10/31/2008	11/25/2008	98,538.00	98,538.00
1116028	2173543	10/31/2008	11/25/2008	101,718.00	101,718.00
1116029	2173536	10/31/2008	11/25/2008	21,910.00	21,910.00
1116030	2173542	10/31/2008	11/25/2008	37,890.00	37,890.00
1116031	2173537	10/31/2008	11/25/2008	73,680.00	73,680.00
1116032	2173537	10/31/2008	11/25/2008	50,537.00	50,537.00
1116033	2170028	10/31/2008	11/25/2008	2,016.00	2,016.00
1116034	2159556	10/31/2008	11/25/2008	2,268.50	2,268.50
1116061	2173539	10/31/2008	11/25/2008	73,680.00	73,680.00
1116065	2173539	10/31/2008	11/25/2008	87,277.00	87,277.00
1116066	2173538	10/31/2008	11/25/2008	73,680.00	73,680.00
1116067	2173539	10/31/2008	11/25/2008	73,680.00	73,680.00
1116068	2166569	10/31/2008	11/25/2008	73,680.00	73,680.00
1116077	2173539	10/31/2008	11/25/2008	32,300.00	32,300.00
1116078	2173545	10/31/2008	11/25/2008	23,208.00	23,208.00
1116079	2173545	10/31/2008	11/25/2008	133,170.00	133,170.00
1116093	2173537	10/31/2008	11/25/2008	4,872.00	4,872.00
1116094	2173539	10/31/2008	11/25/2008	13,398.00	13,398.00
1116096	2173538	10/31/2008	11/25/2008	76,750.00	76,750.00
1116097	2173543	10/31/2008	11/25/2008	50,540.00	50,540.00
1116098	2173546	10/31/2008	11/25/2008	1,056.00	1,056.00
1116099	2173545	10/31/2008	11/25/2008	72,336.00	72,336.00
1116162	2173544	11/3/2008	11/28/2008	135,846.00	135,846.00

1116163	2173544	11/3/2008	11/28/2008	45,870.00	45,870.00
1116295	2180160	11/5/2008	11/30/2008	70,610.00	70,610.00
1116296	2180159	11/5/2008	11/30/2008	73,680.00	73,680.00
1116307	2180166	11/5/2008	11/30/2008	45,900.00	45,900.00
1116308	2180160	11/5/2008	11/30/2008	73,680.00	73,680.00
1116309	2180160	11/5/2008	11/30/2008	73,680.00	73,680.00
1116310	2180160	11/5/2008	11/30/2008	57,891.00	57,891.00
1116311	2180166	11/5/2008	11/30/2008	277,888.50	277,888.50
1116312	2180168	11/5/2008	11/30/2008	6,174.00	6,174.00
1116313	2180156	11/5/2008	11/30/2008	5,525.00	5,525.00
1116314	2180162	11/5/2008	11/30/2008	79,866.00	79,866.00
1116315	2180171	11/5/2008	11/30/2008	4,662.00	4,662.00
1116316	2180159	11/5/2008	11/30/2008	32,744.00	32,744.00
1116317	2180165	11/5/2008	11/30/2008	156,297.50	156,297.50
1116318	2180172	11/5/2008	11/30/2008	2,268.00	2,268.00
1116319	2180161	11/5/2008	11/30/2008	16,150.00	16,150.00
1116320	2180167	11/5/2008	11/30/2008	92,540.00	92,540.00
CBO18180	1083160CS	1/3/2008	1/3/2008	204.00	204.00
CBO19416	1105340FA	7/24/2008	7/24/2008	290.00	290.00
CBO19417	1106338FA	7/24/2008	7/24/2008	5,833.00	5,833.00
CBO19472	75.00 1107527	8/7/2008	8/7/2008	75.00	75.00
CBO19517	VOMAY2008	8/14/2008	8/14/2008	14,301.48	0.48
CBO19983	VPJUL2008	10/10/2008	10/10/2008	277.20	277.20
CBP19694	VPJUN2008	9/4/2008	9/4/2008	218.80	218.80
CBR18442	7692706	2/6/2008	2/6/2008	40,917.40	1,148.86
CBR18576	75693303	2/20/2008	2/20/2008	32,067.40	576.78
CBR18751	75693829	3/12/2008	3/12/2008	6,539.30	167.85
CBR18752	75693775	3/12/2008	3/12/2008	30,354.70	822.00
CBR18753	35539499	3/12/2008	3/12/2008	46,193.70	1,097.00
CBR18754	5698026	3/12/2008	3/12/2008	31,473.40	1,060.60
CBR18755	56498210	3/12/2008	3/12/2008	27,176.40	1,243.78
CBR18756	56498287	3/12/2008	3/12/2008	4,746.00	51.75
CBR18757	56498559	3/12/2008	3/12/2008	7,363.50	486.65
CBR18758	4645185	3/12/2008	3/12/2008	33,754.90	645.23
CBR18759	25682501	3/12/2008	3/12/2008	93,167.20	817.00
CBR18760	34509963	3/12/2008	3/12/2008	24,248.20	299.00
CBR18761	1085561CS	3/12/2008	3/12/2008	125.60	125.60
CBR18794	034507955R	3/19/2008	3/19/2008	541.00	541.00
CBR18795	56498636	3/19/2008	3/19/2008	9,294.20	242.70
CBR18796	75694424	3/19/2008	3/19/2008	15,363.00	923.24
CBR18798	75694514	3/21/2008	3/21/2008	9,490.40	163.80
CBR18825	4646031	3/25/2008	3/25/2008	38,681.20	134.00
CBR18826	34510431	3/25/2008	3/25/2008	17,977.50	191.15
CBR18827	56498823	3/25/2008	3/25/2008	9,683.30	170.25
CBR18828	75694645	3/25/2008	3/25/2008	11,357.90	691.40
CBR18900	75694986	4/9/2008	4/9/2008	7,587.90	197.95
CBR18901	25685075	4/8/2008	4/8/2008	41,192.20	335.00
CBR18902	25685348	4/8/2008	4/8/2008	22,696.20	39.60
CBR18903	56499011	4/8/2008	4/8/2008	8,081.90	173.10
CBR1890	56499189	4/22/2008	4/22/2008	11,436.50	295.95
CBR18941	75695309	4/22/2008	4/22/2008	16,852.30	1,305.30
CBR19003	25686090	4/29/2008	4/29/2008	7,471.60	24.60

CBR19029	4646897	5/7/2008	5/7/2008	34,677.70	238.65
CBR19034	25685658	5/8/2008	5/8/2008	8,501.60	125.60
CBR19078	34510962	5/14/2008	5/14/2008	20,953.50	648.83
CBR19080	35540948	5/14/2008	5/14/2008	34,472.60	601.88
CBR19081	56499558	5/14/2008	5/14/2008	14,068.50	191.84
CBR19082	75896789	5/14/2008	5/14/2008	16,921.50	686.55
CBR19106	75695999	5/22/2008	5/22/2008	14,177.10	487.74
CBR19124	56499698	5/28/2008	5/28/2008	10,179.30	277.98
CBR19172	56400049	6/5/2008	6/5/2008	11,659.30	535.40
CBR19214	56400186	6/19/2008	6/19/2008	11,726.00	319.80
CBR19226	35541701	6/25/2008	6/25/2008	22,620.00	1,916.98
CBR19334	25689430	7/9/2008	7/9/2008	27,376.00	290.00
CBR19335	34511797	7/9/2008	7/9/2008	10,824.00	189.60
CBR19336	56400420	7/9/2008	7/9/2008	8,853.00	367.50
CBR19397	4648341	7/22/2008	7/22/2008	13,732.00	148.48
CBR19398	34512329	7/22/2008	7/22/2008	9,605.00	153.18
CBR19399	56400617	7/22/2008	7/22/2008	10,918.00	460.91
CBR19400	7567091	7/23/2008	7/23/2008	12,196.00	565.85
CBR19461	56400948	8/6/2008	8/6/2008	19,041.00	1,273.55
CBR19524	34512734	8/12/2008	8/12/2008	10,071.00	232.25
CBR19552	35543168	8/19/2008	8/19/2008	38,736.00	2,382.07
CBR19602	469476	8/26/2008	8/26/2008	26,972.00	307.00
CBR19603	56401483	8/26/2008	8/26/2008	16,284.00	864.43
CBR19681	75698126	9/3/2008	9/3/2008	41,445.00	2,796.13
CBR19838	75698601	9/16/2008	9/16/2008	2,846.00	152.40
CBR19846	75698669	9/17/2008	9/17/2008	14,519.00	1,401.95
CBR19899	56401739	9/25/2008	9/25/2008	21,779.00	251.26
CBR19946	4650264	10/1/2008	10/1/2008	23,596.00	106.00
CBR19950	75698950	10/7/2008	10/7/2008	23,246.00	283.25
CBR20000	34513818	10/15/2008	10/15/2008	30,226.00	3,779.89
CBR20004	56401994	10/16/2008	10/16/2008	19,977.00	1,047.11
CBR20108	004647898R	10/22/2008	10/22/2008	22,997.00	531.73
CBR20109	25694305	10/22/2008	10/22/2008	48,152.50	1,219.00
CBR20160	35544483	10/29/2008	10/29/2008	33,852.34	33,852.34
CBR20161	35544548	10/29/2008	10/29/2008	650.00	650.00
CM58298	5544548	11/5/2008	11/5/2008	(600.00)	(600.00)
CM58311	JS0908	11/4/2008	11/5/2008	(45,200.17)	(45,200.17)
CM58322	6402223	11/6/2008	11/7/2008	(14,940.00)	(14,940.00)
CM58545	5544483	11/7/2008	12/1/2008	(32,076.36)	(32,076.36)
CM58546	5544859	11/7/2008	12/1/2008	(100.00)	(100.00)
UNAPPLI	DEPOSITS	#398671	5/24/2007	(12.04)	(12.04)
		#397840	5/21/2007	(19.73)	(19.73)
		#406915	9/25/2007	(166.55)	(166.55)
		#406978	9/28/2007	(203.99)	(203.99)
		#409129	11/14/2007	(19.96)	(19.96)
		#409971	11/20/2007	(36.93)	(36.93)
		#411627	12/14/2007	(0.97)	(0.97)
		#412252	12/31/2007	157.32	157.32
		#413163	1/14/2008	(1.00)	(1.00)
		#416110	3/7/2008	(89.36)	(89.36)
		#9820810	3/27/2008	(53.64)	(53.64)
		#9830408	5/7/2008	(0.43)	(0.43)

		#419244	5/7/2008	(0.30)	(0.30)
		#419740	5/15/2008	(18.96)	(18.96)
		#419472	5/15/2008	(5.66)	(5.66)
		#9830646	5/19/2008	(9.57)	(9.57)
		#420247	5/27/2008	(30.79)	(30.79)
		#422042	6/30/2008	(65.95)	(65.95)
		#422516	7/14/2008	(3.50)	(3.50)
		#422228	7/14/2008	(0.23)	(0.23)
		#428277	11/13/2008	(225.00)	(225.00)
516876	2398484	10/15/2007	11/14/2007	11.00	7.50
528184	2473235	5/16/2008	6/15/2008	8.86	0.23
529595	2473642	6/17/2008	7/17/2008	101.61	101.61
530954	2489405	7/15/2008	8/14/2008	4.60	4.60
531338	2479677	7/23/2008	8/22/2008	4.76	0.16
533019	2505430	8/28/2008	9/27/2008	20.68	20.68
533973	2511960	9/19/2008	10/19/2008	16.76	16.76
534218	2513312	9/24/2008	10/24/2008	11.94	11.94
534456	2516830	9/29/2008	10/29/2008	13.07	13.07
534538	2516102	9/30/2008	10/30/2008	35.14	35.14
534539	2516604	9/30/2008	10/30/2008	106.86	106.86
534540	2518043	9/30/2008	10/30/2008	107.75	107.75
534541	2518251	9/30/2008	10/30/2008	103.85	103.85
534542	2518717	9/30/2008	10/30/2008	34.69	34.69
534543	14381 RESHIP	9/30/2008	10/30/2008	4.64	4.64
535199	2507256	10/16/2008	11/15/2008	107.99	107.99
535200	2512269	10/16/2008	11/15/2008	28.80	28.80
535201	2514648	10/16/2008	11/15/2008	103.40	103.40
535202	2517105	10/16/2008	11/15/2008	26.19	26.19
535203	2517584	10/16/2008	11/15/2008	17.14	17.14
535204	2519533	10/16/2008	11/15/2008	17.14	17.14
535205	2519269	10/16/2008	11/15/2008	2.45	2.45
535206	2520737	10/16/2008	11/15/2008	5.63	5.63
535207	2520738	10/16/2008	11/15/2008	101.61	101.61
535208	2520761	10/16/2008	11/15/2008	18.58	18.58
535209	2520693	10/16/2008	11/15/2008	388.92	388.92
535210	250850	10/16/2008	11/15/2008	6.13	6.13
535211	2520857	10/16/2008	11/15/2008	20.07	20.07
535212	2520879	10/16/2008	11/15/2008	7.85	7.85
535213	2521358	10/16/2008	11/15/2008	14.50	14.50
535214	2521456	10/16/2008	11/15/2008	6.53	6.53
535215	2521398	10/16/2008	11/15/2008	10.35	10.35
535216	2521619	10/16/2008	11/15/2008	46.76	46.76
535217	2521613	10/16/2008	11/15/2008	6.99	6.99
535218	2521644	10/16/2008	11/15/2008	25.64	25.64
535219	2521805	10/16/2008	11/15/2008	14.24	14.24
535220	2521949	10/16/2008	11/15/2008	5.50	5.50
535221	2521990	10/16/2008	11/15/2008	4.75	4.75
535222	2521989	10/16/2008	11/15/2008	0.81	0.81
535223	2521988	10/16/2008	11/15/2008	19.36	19.36
535224	2521834	10/16/2008	11/15/2008	10.67	10.67
535225	2521861	10/16/2008	11/15/2008	60.59	60.59
535226	2522145	10/16/2008	11/15/2008	0.28	0.28

535227	2522140	10/16/2008	11/15/2008	0.68	0.68
535228	2522134	10/16/2008	11/15/2008	76.54	76.54
535229	2522129	10/16/2008	11/15/2008	5.50	5.50
535230	2522310	10/16/2008	11/15/2008	35.22	35.22
535231	2522318	10/16/2008	11/15/2008	4.62	4.62
535232	2522260	10/16/2008	11/15/2008	29.84	29.84
535233	2522241	10/16/2008	11/15/2008	207.51	207.51
535234	2522449	10/16/2008	11/15/2008	153.65	153.65
535235	2522501	10/16/2008	11/15/2008	4.65	4.65
535236	2522563	10/16/2008	11/15/2008	145.92	145.92
535237	2522655	10/16/2008	11/15/2008	39.91	39.91
535238	2522651	10/16/2008	11/15/2008	21.05	21.05
535239	2522819	10/16/2008	11/15/2008	125.92	125.92
535240	2523280	10/16/2008	11/15/2008	9.83	9.83
535241	2523150	10/16/2008	11/15/2008	142.47	142.47
535242	2523072	10/16/2008	11/15/2008	13.44	13.44
535243	2523137	10/16/2008	11/15/2008	27.97	27.97
535244	2523472	10/16/2008	11/15/2008	2.06	2.06
535245	2523820	10/16/2008	11/15/2008	4.69	4.69
535246	2523828	10/16/2008	11/15/2008	37.84	37.84
535247	2523870	10/16/2008	11/15/2008	17.79	17.79
535248	2523970	10/16/2008	11/15/2008	8.98	8.98
535249	2524435	10/16/2008	11/15/2008	26.42	26.42
535250	2524484	10/16/2008	11/15/2008	19.33	19.33
535251	2524746	10/16/2008	11/15/2008	66.21	66.21
535252	2524837	10/16/2008	11/15/2008	66.27	66.27
535253	2525007	10/16/2008	11/15/2008	7.79	7.79
535254	2524999	10/16/2008	11/15/2008	8.34	8.34
535255	2525076	10/16/2008	11/15/2008	22.57	22.57
535410	2503290	10/21/2008	11/20/2008	7.27	7.27
535411	2514055	10/21/2008	11/20/2008	108.53	108.53
535412	2515778	10/21/2008	11/20/2008	8.37	8.37
535413	2518939	10/21/2008	11/20/2008	35.71	35.71
535414	2522310	10/21/2008	11/20/2008	34.97	34.97
535415	2524144	10/21/2008	11/20/2008	113.12	113.12
535416	2524664	10/21/2008	11/20/2008	36.20	36.20
535417	2525056	10/21/2008	11/20/2008	0.24	0.24
535418	2525083	10/21/2008	11/20/2008	9.34	9.34
535419	2525190	10/21/2008	11/20/2008	91.49	91.49
535420	2525166	10/21/2008	11/20/2008	42.99	42.99
535421	2525420	10/21/2008	11/20/2008	389.44	389.44
535422	2525599	10/21/2008	11/20/2008	6.02	6.02
535423	2525668	10/21/2008	11/20/2008	157.71	157.71
535424	2525718	10/21/2008	11/20/2008	74.63	74.63
535795	2485582	10/27/2008	11/26/2008	4.67	4.67
535796	2508377	10/27/2008	11/26/2008	29.00	29.00
535797	2520281	10/27/2008	11/26/2008	12.58	12.58
535798	2520281	10/27/2008	11/26/2008	12.58	12.58
535799	2521176	10/27/2008	11/26/2008	4.62	4.62
535800	2521396	10/27/2008	11/26/2008	13.77	13.77
535801	2523597	10/27/2008	11/26/2008	29.36	29.36
535802	2523711	10/27/2008	11/26/2008	29.36	29.36

535803	2524484	10/27/2008	11/26/2008	14.85	14.85
535804	2524746	10/27/2008	11/26/2008	25.64	25.64
535805	2525148	10/27/2008	11/26/2008	44.74	44.74
535806	2525420	10/27/2008	11/26/2008	4.62	4.62
535807	2525608	10/27/2008	11/26/2008	47.28	47.28
535808	2525896	10/27/2008	11/26/2008	7.97	7.97
535809	2525898	10/27/2008	11/26/2008	7.97	7.97
535810	2525897	10/27/2008	11/26/2008	14.60	14.60
535811	2526018	10/27/2008	11/26/2008	13.38	13.38
535812	2526034	10/27/2008	11/26/2008	13.27	13.27
535813	2526156	10/27/2008	11/26/2008	9.34	9.34
535814	2526167	10/27/2008	11/26/2008	23.04	23.04
535815	2526161	10/27/2008	11/26/2008	8.06	8.06
535816	2526350	10/27/2008	11/26/2008	12.61	12.61
535817	2526501	10/27/2008	11/26/2008	86.21	86.21
535818	25265481	10/27/2008	11/26/2008	26.42	26.42
535819	2526450	10/27/2008	11/26/2008	20.72	20.72
535820	2526643	10/27/2008	11/26/2008	6.32	6.32
535821	2526646	10/27/2008	11/26/2008	6.62	6.62
535822	2526805	10/27/2008	11/26/2008	25.09	25.09
535823	2526865	10/27/2008	11/26/2008	15.00	15.00
535824	2211359	10/27/2008	11/26/2008	5.34	5.34
535825	2527058	10/27/2008	11/26/2008	5.65	5.65
535826	2526900	10/27/2008	11/26/2008	2.12	2.12
535827	2526961	10/27/2008	11/26/2008	6.09	6.09
535828	2526916	10/27/2008	11/26/2008	5.11	5.11
535829	2526898	10/27/2008	11/26/2008	20.01	20.01
535830	2526958	10/27/2008	11/26/2008	15.09	15.09
535831	2527154	10/27/2008	11/26/2008	86.90	86.90
535832	2527103	10/27/2008	11/26/2008	94.42	94.42
535833	2527125	10/27/2008	11/26/2008	245.84	245.84
535834	2527416	10/27/2008	11/26/2008	15.19	15.19
535835	2527459	10/27/2008	11/26/2008	6.28	6.28
535836	2527429	10/27/2008	11/26/2008	16.57	16.57
535837	2527549	10/27/2008	11/26/2008	13.79	13.79
535838	2527568	10/27/2008	11/26/2008	5.90	5.90
535839	2527562	10/27/2008	11/26/2008	93.13	93.13
535840	2527681	10/27/2008	11/26/2008	24.09	24.09
535841	2527784	10/27/2008	11/26/2008	19.27	19.27
535842	2527840	10/27/2008	11/26/2008	18.54	18.54
535843	2527845	10/27/2008	11/26/2008	5.34	5.34
535844	2528163	10/27/2008	11/26/2008	90.55	90.55
535845	2528120	10/27/2008	11/26/2008	13.38	13.38
535846	2528769	10/27/2008	11/26/2008	5.54	5.54
535847	2528777	10/27/2008	11/26/2008	21.25	21.25
535848	2529023	10/27/2008	11/26/2008	12.04	12.04
535849	2529099	10/27/2008	11/26/2008	35.56	35.56
535850	2529097	10/27/2008	11/26/2008	67.00	67.00
535851	2529028	10/27/2008	11/26/2008	25.97	25.97
535852	2529027	10/27/2008	11/26/2008	22.57	22.57
535853	2529067	10/27/2008	11/26/2008	40.33	40.33
536037	2512136	10/31/2008	11/30/2008	4.66	4.66

536038	2518646	10/31/2008	11/30/2008	0.07	0.07
536039	2520205	10/31/2008	11/30/2008	0.14	0.14
536040	2520240	10/31/2008	11/30/2008	0.07	0.07
536041	2520839	10/31/2008	11/30/2008	0.14	0.14
536042	2527562	10/31/2008	11/30/2008	4.98	4.98
536043	2530024	10/31/2008	11/30/2008	19.73	19.73
536044	2529955	10/31/2008	11/30/2008	39.02	39.02
536045	2529955	10/31/2008	11/30/2008	18.26	18.26
536046	2530006	10/31/2008	11/30/2008	92.02	92.02
536047	2530304	10/31/2008	11/30/2008	67.16	67.16
536048	2530313	10/31/2008	11/30/2008	20.77	20.77
536049	2530297	10/31/2008	11/30/2008	5.27	5.27
536050	2530288	10/31/2008	11/30/2008	5.50	5.50
536051	2530199	10/31/2008	11/30/2008	103.84	103.84
536052	2530393	10/31/2008	11/30/2008	26.67	26.67
536053	2530774	10/31/2008	11/30/2008	14.40	14.40
536054	2530792	10/31/2008	11/30/2008	5.32	5.32
536055	2530785	10/31/2008	11/30/2008	47.26	47.26
536056	2530608	10/31/2008	11/30/2008	4.89	4.89
536057	2530684	10/31/2008	11/30/2008	22.44	22.44
536058	2530658	10/31/2008	11/30/2008	214.27	214.27
536059	2530460	10/31/2008	11/30/2008	148.60	148.60
536060	2530513	10/31/2008	11/30/2008	116.99	116.99
536263	2449985	11/4/2008	12/4/2008	7.88	7.88
536264	2466498	11/4/2008	12/4/2008	13.65	13.65
536265	2473441	11/4/2008	12/4/2008	12.47	12.47
536266	2493554	11/4/2008	12/4/2008	5.47	5.47
536267	2506555	11/4/2008	12/4/2008	0.48	0.48
536268	2507565	11/4/2008	12/4/2008	13.75	13.75
536269	2513242	11/4/2008	12/4/2008	5.33	5.33
536270	251178	11/4/2008	12/4/2008	21.01	21.01
536271	2521627	11/4/2008	12/4/2008	0.52	0.52
536272	2521817	11/4/2008	12/4/2008	0.06	0.06
536273	2524203	11/4/2008	12/4/2008	0.48	0.48
536274	2525608	11/4/2008	12/4/2008	25.64	25.64
536275	2529028	11/4/2008	12/4/2008	30.18	30.18
536276	2530304	11/4/2008	12/4/2008	0.52	0.52
536277	2530313	11/4/2008	12/4/2008	0.52	0.52
536278	2531221	11/4/2008	12/4/2008	412.64	412.64
536279	2531262	11/4/2008	12/4/2008	5.74	5.74
536280	2531214	11/4/2008	12/4/2008	14.48	14.48
536281	2531377	11/4/2008	12/4/2008	7.60	7.60
536282	2531322	11/4/2008	12/4/2008	15.57	15.57
536283	2531321	11/4/2008	12/4/2008	1.83	1.83
536284	2531382	11/4/2008	12/4/2008	23.26	23.26
536285	2531415	11/4/2008	12/4/2008	107.99	107.99
536286	2531461	11/4/2008	12/4/2008	9.80	9.80
536287	2525896	11/4/2008	12/4/2008	39.27	39.27
536288	2531750	11/4/2008	12/4/2008	7.31	7.31
536289	2531742	11/4/2008	12/4/2008	4.14	4.14
536290	2531696	11/4/2008	12/4/2008	114.49	114.49
536291	2531953	11/4/2008	12/4/2008	31.14	31.14

536292	2531947	11/4/2008	12/4/2008	43.02	43.02
536293	2531941	11/4/2008	12/4/2008	37.53	37.53
536294	2532470	11/4/2008	12/4/2008	6.19	6.19
536295	2532464	11/4/2008	12/4/2008	42.10	42.10
536296	2532457	11/4/2008	12/4/2008	5.29	5.29
536297	2532452	11/4/2008	12/4/2008	5.39	5.39
536298	2532408	11/4/2008	12/4/2008	26.72	26.72
536299	2532103	11/4/2008	12/4/2008	26.19	26.19
536300	2532102	11/4/2008	12/4/2008	26.19	26.19
536301	2532151	11/4/2008	12/4/2008	29.68	29.68
536302	2532674	11/4/2008	12/4/2008	205.29	205.29
536504	2530549	11/10/2008	12/10/2008	22.53	22.53
536505	2530550	11/10/2008	12/10/2008	80.37	80.37
536506	2533238	11/10/2008	12/10/2008	21.22	21.22
536507	2533230	11/10/2008	12/10/2008	4.62	4.62
536508	2533018	11/10/2008	12/10/2008	6.62	6.62
536509	2533056	11/10/2008	12/10/2008	41.08	41.08
536510	2533470	11/10/2008	12/10/2008	49.99	49.99
536511	2533632	11/10/2008	12/10/2008	50.26	50.26
536512	2533699	11/10/2008	12/10/2008	30.38	30.38
536513	2533742	11/10/2008	12/10/2008	73.20	73.20
536514	2533579	11/10/2008	12/10/2008	7.04	7.04
536515	2533773	11/10/2008	12/10/2008	30.39	30.39
536516	2533888	11/10/2008	12/10/2008	7.57	7.57
536517	2534182	11/10/2008	12/10/2008	55.11	55.11
536518	2534340	11/10/2008	12/10/2008	28.75	28.75
536519	2534448	11/10/2008	12/10/2008	51.03	51.03
536520	2534531	11/10/2008	12/10/2008	6.03	6.03
536521	2534526	11/10/2008	12/10/2008	40.51	40.51
536522	2534777	11/10/2008	12/10/2008	36.13	36.13
536523	2535051	11/10/2008	12/10/2008	36.52	36.52
536524	2534820	11/10/2008	12/10/2008	24.76	24.76
536525	2535095	11/10/2008	12/10/2008	117.80	117.80
536526	2535169	11/10/2008	12/10/2008	5.70	5.70
536527	2535144	11/10/2008	12/10/2008	17.10	17.10
CBO0476	CM498769	7/14/2008	7/14/2008	42.80	42.80
CBO0477	CM498774	7/14/2008	7/14/2008	3.91	3.91
CBO0478	CM500234	7/14/2008	7/14/2008	63.75	63.75
CBO0479	CM502146	7/14/2008	7/14/2008	8.60	8.60
CBO0480	CM502689	7/14/2008	7/14/2008	19.48	19.48
CBO0481	CM508053	7/14/2008	7/14/2008	5.50	5.50
CBO0482	CM511309	7/14/2008	7/14/2008	32.94	32.94
CBO0483	CM511792	7/14/2008	7/14/2008	38.23	38.23
CBO0484	CM512268	7/14/2008	7/14/2008	104.73	104.73
CBO0485	CM514639	7/14/2008	7/14/2008	1.48	1.48
CBO0491	SCD8013891	10/29/2008	10/29/2008	25.00	25.00
CBO0492	SCD8013940	10/29/2008	10/29/2008	200.00	200.00
CBO0475		7/14/2008	7/14/2008	89.61	48.33
<u>CBO0493</u>		<u>11/5/2008</u>	<u>11/5/2008</u>	<u>98.58</u>	<u>98.58</u>

Total Proof of Claim

\$ 6,627,475.57

Exhibit B

Circuit City Stores, Inc., et al., Claims Processing c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, CA 90245		Circuit City Stores, Inc., et al. Case Nos. 08-35653 through 08-35670 Chapter 11 Jointly Administered	
NOTE: Pursuant to an Order of the Bankruptcy Court in the above-referenced chapter 11 cases (see Docket No. 107), to have claims allowed as administrative expense under 11 U.S.C. § 503(b)(9), this form must be served upon Circuit City Stores, Inc., et al., Claims Processing, c/o Kurtzman Carson Consultants LLC, 2335 Alaska Avenue, El Segundo, CA 90245 by December 19, 2008 , the Bar Date for Section 503(b)(9) claims in the above-referenced cases. The form may be submitted in person or by regular mail, overnight mail, or hand delivery. Facsimile, email or electronic submissions will not be accepted. Requests shall be deemed filed when actually received by Kurtzman Carson Consultants LLC.			
Name and Address of Creditor: <i>(The person or other entity to whom the debtor owes money or property)</i> Onkyo USA Corporation Attn: Matthew Attanasio 18 Park Way Upper Saddle River NJ 07458 Telephone: 201-785-2604 Fax: 201-785-2650		<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input checked="" type="checkbox"/> Check box if you have made any demand(s) to reclaim goods sold to the debtor under 11 U.S.C. § 546(c). (attach copies of any such demand(s)) <input type="checkbox"/> Check box if you have transferred the rights of your claim to any third party. If so please list name of transferee: <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. </div> <div style="width: 50%;"> Debtor against which claim is asserted: (Check one box below:) <input checked="" type="checkbox"/> Circuit City Stores, Inc. (Tax I.D. No. 54-0493875) <input type="checkbox"/> Abbott Advertising, Inc. (Tax I.D. No. 54-1624659) <input type="checkbox"/> Circuit City Stores West Coast, Inc. (Tax I.D. No. 95-4460785) <input type="checkbox"/> CC Distribution Company of Virginia, Inc. (Tax I.D. No. 54-1712821) <input type="checkbox"/> Circuit City Properties, LLC (Tax I.D. No. 54-0793353) <input type="checkbox"/> Patapsco Designs, Inc. (Tax I.D. No. 52-1086796) <input type="checkbox"/> Ventoux International, Inc. (Tax I.D. No. 20-1071838) <input type="checkbox"/> Sky Venture Corporation (Tax I.D. No. 54-1760311) <input type="checkbox"/> Prahs, Inc. (n/a) <input type="checkbox"/> XS Stuff, LLC (Tax I.D. No. 54-2029263) <input type="checkbox"/> Kinzer Technology, LLC (Tax I.D. No. 54-2022157) <input type="checkbox"/> Circuit City Purchasing Company, LLC (Tax I.D. No. 20-0995170) <input type="checkbox"/> Orbyx Electronics, LLC (Tax I.D. No. 20-1203360) <input type="checkbox"/> InterTAN, Inc. (Tax I.D. No. 75-2130875) <input type="checkbox"/> CC Aviation, LLC (Tax I.D. No. 20-5290841) <input type="checkbox"/> Courchevel, LLC (n/a) <input type="checkbox"/> Circuit City Stores PR, LLC (Tax I.D. No. 66-0695512) <input type="checkbox"/> Mayland MN, LLC (Tax I.D. No. 20-0896116) </div> </div>	
Name and address where notices should be sent (if different from above) Telephone: _____ Fax: _____			
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: 128030		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. BASIS FOR CLAIM: Goods received by the Debtor within 20 days before the date of commencement of the case. Value of Goods: \$ 4,905,048.57			
2. DATE OF SHIPMENT: See Attached METHOD OF SHIPMENT: Truck DATE OF RECEIPT: See Attached NAME OF CARRIER: Avery PLACE OF DELIVERY: Carson, CA and Keasby, NJ			
3. TOTAL AMOUNT OF SECTION 503(b)(9) CLAIM: \$ 4,905,048.57 <input type="checkbox"/> Check the box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.			
4. BRIEF DESCRIPTION OF CLAIM: Sale of Onkyo brand consumer electronics and parts Describe goods sold: Onkyo brand consumer electronics and parts <i>Attach support for your claim.</i>			
5. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor. 6. SUPPORTING DOCUMENTS: <i>Attach copies of supporting documents</i> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, or contracts. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Attachments must be printed on 8-1/2" by 11" paper. 7. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this claim request form. 8. ORDINARY COURSE CERTIFICATION: By signing this claim request form, you are certifying that the goods for which payment is sought hereby, were sold to the debtor in the ordinary course of the debtor's business as required by 11 U.S.C. § 503(b)(9). Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			FOR COURT USE ONLY <div style="border: 1px solid black; padding: 10px; margin: 10px auto; width: 150px;"> RECEIVED NOV 20 2008 </div> KURTZMAN CARSON CONSULTANTS
Date 11/18/08		Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney if any) Matthew Attanasio Credit Manager	

Exhibit A Administrative Claim

Open Invoices and Circuit's receiving date for product

Invoice #	P.O. #	Inv. Date	Received Date	Balance \$
1114832	2170020	10/21/2008	10/21/2008	16,575.00
535410	2503290	10/21/2008	10/21/2008	7.27
535411	2514055	10/21/2008	10/21/2008	108.53
535412	2515778	10/21/2008	10/21/2008	8.37
535413	2518939	10/21/2008	10/21/2008	35.71
535414	2522310	10/21/2008	10/21/2008	34.97
535415	2524144	10/21/2008	10/21/2008	113.12
535416	2524664	10/21/2008	10/21/2008	36.20
535417	2525056	10/21/2008	10/21/2008	0.24
535418	2525083	10/21/2008	10/21/2008	9.34
535419	2525190	10/21/2008	10/21/2008	91.49
535420	2525166	10/21/2008	10/21/2008	42.99
535421	2525420	10/21/2008	10/21/2008	389.44
535422	2525599	10/21/2008	10/21/2008	6.02
535423	2525668	10/21/2008	10/21/2008	157.71
535424	2525718	10/21/2008	10/21/2008	74.63
1114847	2159560	10/22/2008	10/22/2008	1,919.50
1114951	2170018	10/22/2008	10/22/2008	31,025.00
1114954	2170018	10/22/2008	10/22/2008	5,278.00
1114959	2170018	10/22/2008	10/22/2008	45,743.00
1114879	2170019	10/22/2008	10/22/2008	73,680.00
1114880	2170019	10/22/2008	10/22/2008	73,680.00
1114881	2170019	10/22/2008	10/22/2008	73,680.00
1114882	2170019	10/22/2008	10/22/2008	73,680.00
1114883	2170019	10/22/2008	10/22/2008	73,680.00
1114898	2170019	10/22/2008	10/22/2008	73,680.00
1114950	2170019	10/22/2008	10/22/2008	2,975.00
1114956	2170019	10/22/2008	10/22/2008	27,937.00
1114850	2170020	10/22/2008	10/22/2008	25,375.00
1114960	2170024	10/22/2008	10/22/2008	23,156.00
1114958	2170025	10/22/2008	10/22/2008	123,296.00
1114848	2170026	10/22/2008	10/22/2008	95,958.00
1114851	2171716	10/22/2008	10/22/2008	4,350.00
1114957	2171716	10/22/2008	10/22/2008	3,675.00
1114955	2172120	10/22/2008	10/22/2008	13,050.00
1114849	2172121	10/22/2008	10/22/2008	15,080.00
1115174	2170017	10/24/2008	10/24/2008	17,425.00
1115177	2170017	10/24/2008	10/24/2008	17,458.00
1115195	2170017	10/24/2008	10/24/2008	52,190.00
1115182	2170022	10/24/2008	10/24/2008	41,102.00
1115175	2170023	10/24/2008	10/24/2008	11,520.00
1115183	2170023	10/24/2008	10/24/2008	82,786.00
1115166	2170024	10/24/2008	10/24/2008	33,640.00
1115180	2172117	10/24/2008	10/24/2008	11,600.00
1115181	2172118	10/24/2008	10/24/2008	13,630.00
1115179	2172119	10/24/2008	10/24/2008	11,600.00
1115987 KO/CM581		10/24/2008	10/24/2008	180.00

1115358	2170016	10/27/2008	10/27/2008	32,277.00
1115356	2170021	10/27/2008	10/27/2008	92,516.00
1115357	2172116	10/27/2008	10/27/2008	22,040.00
1115366	2173535	10/27/2008	10/27/2008	12,383.00
1115370	2173540	10/27/2008	10/27/2008	17,864.00
1115371	2173546	10/27/2008	10/27/2008	33,396.00
1115367	2173547	10/27/2008	10/27/2008	11,970.00
1115372	2173548	10/27/2008	10/27/2008	3,402.00
1115365	2173549	10/27/2008	10/27/2008	5,166.00
1115368	2173550	10/27/2008	10/27/2008	2,520.00
1115369	2173551	10/27/2008	10/27/2008	2,142.00
1115359	2175740	10/27/2008	10/27/2008	14,500.00
535795	2485582	10/27/2008	10/27/2008	4.67
535796	2508377	10/27/2008	10/27/2008	29.00
535797	2520281	10/27/2008	10/27/2008	12.58
535798	2520281	10/27/2008	10/27/2008	12.58
535799	2521176	10/27/2008	10/27/2008	4.62
535800	2521396	10/27/2008	10/27/2008	13.77
535801	2523597	10/27/2008	10/27/2008	29.36
535802	2523711	10/27/2008	10/27/2008	29.36
535803	2524484	10/27/2008	10/27/2008	14.85
535804	2524746	10/27/2008	10/27/2008	25.64
535805	2525148	10/27/2008	10/27/2008	44.74
535806	2525420	10/27/2008	10/27/2008	4.62
535807	2525608	10/27/2008	10/27/2008	47.28
535808	2525896	10/27/2008	10/27/2008	7.97
535809	2525898	10/27/2008	10/27/2008	7.97
535810	2525897	10/27/2008	10/27/2008	14.60
535811	2526018	10/27/2008	10/27/2008	13.38
535812	2526034	10/27/2008	10/27/2008	13.27
535813	2526156	10/27/2008	10/27/2008	9.34
535814	2526167	10/27/2008	10/27/2008	23.04
535815	2526161	10/27/2008	10/27/2008	8.06
535816	2526350	10/27/2008	10/27/2008	12.61
535817	2526501	10/27/2008	10/27/2008	86.21
535818	25265481	10/27/2008	10/27/2008	26.42
535819	2526450	10/27/2008	10/27/2008	20.72
535820	2526643	10/27/2008	10/27/2008	6.32
535821	2526646	10/27/2008	10/27/2008	6.62
535822	2526805	10/27/2008	10/27/2008	25.09
535823	2526865	10/27/2008	10/27/2008	15.00
535824	2211359	10/27/2008	10/27/2008	5.34
535825	2527058	10/27/2008	10/27/2008	5.65
535826	2526900	10/27/2008	10/27/2008	2.12
535827	2526961	10/27/2008	10/27/2008	6.09
535828	2526916	10/27/2008	10/27/2008	5.11
535829	2526898	10/27/2008	10/27/2008	20.01
535830	2526958	10/27/2008	10/27/2008	15.09
535831	2527154	10/27/2008	10/27/2008	86.90
535832	2527103	10/27/2008	10/27/2008	94.42
535833	2527125	10/27/2008	10/27/2008	245.84
535834	2527416	10/27/2008	10/27/2008	15.19

535835	2527459	10/27/2008	10/27/2008	6.28
535836	2527429	10/27/2008	10/27/2008	16.57
535837	2527549	10/27/2008	10/27/2008	13.79
535838	2527568	10/27/2008	10/27/2008	5.90
535839	2527562	10/27/2008	10/27/2008	93.13
535840	2527681	10/27/2008	10/27/2008	24.09
535841	2527784	10/27/2008	10/27/2008	19.27
535842	2527840	10/27/2008	10/27/2008	18.54
535843	2527845	10/27/2008	10/27/2008	5.34
535844	2528163	10/27/2008	10/27/2008	90.55
535845	2528120	10/27/2008	10/27/2008	13.38
535846	2528769	10/27/2008	10/27/2008	5.54
535847	2528777	10/27/2008	10/27/2008	21.25
535848	2529023	10/27/2008	10/27/2008	12.04
535849	2529099	10/27/2008	10/27/2008	35.56
535850	2529097	10/27/2008	10/27/2008	67.00
535851	2529028	10/27/2008	10/27/2008	25.97
535852	2529027	10/27/2008	10/27/2008	22.57
535853	2529067	10/27/2008	10/27/2008	40.33
1115616	2173535	10/29/2008	10/29/2008	40,375.00
1115607	2173540	10/29/2008	10/29/2008	73,680.00
1115614	2173540	10/29/2008	10/29/2008	73,680.00
1115917	2166568	10/30/2008	10/30/2008	5,481.00
1115853	2173540	10/30/2008	10/30/2008	32,725.00
1115850	2173546	10/30/2008	10/30/2008	84,240.00
1115851	2173546	10/30/2008	10/30/2008	34,584.00
1115852	2173546	10/30/2008	10/30/2008	59,052.00
1116034	2159556	10/31/2008	10/31/2008	2,268.50
1115992	2166568	10/31/2008	10/31/2008	24,563.00
1116068	2166569	10/31/2008	10/31/2008	73,680.00
1116033	2170028	10/31/2008	10/31/2008	2,016.00
1115990	2173535	10/31/2008	10/31/2008	73,680.00
1115991	2173535	10/31/2008	10/31/2008	73,680.00
1115993	2173535	10/31/2008	10/31/2008	42,316.00
1116021	2173536	10/31/2008	10/31/2008	63,549.00
1116029	2173536	10/31/2008	10/31/2008	21,910.00
1116031	2173537	10/31/2008	10/31/2008	73,680.00
1116032	2173537	10/31/2008	10/31/2008	50,537.00
1116093	2173537	10/31/2008	10/31/2008	4,872.00
1116066	2173538	10/31/2008	10/31/2008	73,680.00
1116096	2173538	10/31/2008	10/31/2008	76,750.00
1116061	2173539	10/31/2008	10/31/2008	73,680.00
1116065	2173539	10/31/2008	10/31/2008	87,277.00
1116067	2173539	10/31/2008	10/31/2008	73,680.00
1116077	2173539	10/31/2008	10/31/2008	32,300.00
1116094	2173539	10/31/2008	10/31/2008	13,398.00
1115994	2173540	10/31/2008	10/31/2008	18,113.00
1116013	2173541	10/31/2008	10/31/2008	129,420.00
1116014	2173541	10/31/2008	10/31/2008	73,370.00
1116015	2173541	10/31/2008	10/31/2008	83,688.00
1116016	2173541	10/31/2008	10/31/2008	62,678.00
1116027	2173542	10/31/2008	10/31/2008	98,538.00

1116030	2173542	10/31/2008	10/31/2008	37,890.00
1116028	2173543	10/31/2008	10/31/2008	101,718.00
1116097	2173543	10/31/2008	10/31/2008	50,540.00
1116078	2173545	10/31/2008	10/31/2008	23,208.00
1116079	2173545	10/31/2008	10/31/2008	133,170.00
1116099	2173545	10/31/2008	10/31/2008	72,336.00
1116098	2173546	10/31/2008	10/31/2008	1,056.00
536037	2512136	10/31/2008	10/31/2008	4.66
536038	2518646	10/31/2008	10/31/2008	0.07
536039	2520205	10/31/2008	10/31/2008	0.14
536040	2520240	10/31/2008	10/31/2008	0.07
536041	2520839	10/31/2008	10/31/2008	0.14
536042	2527562	10/31/2008	10/31/2008	4.98
536043	2530024	10/31/2008	10/31/2008	19.73
536044	2529955	10/31/2008	10/31/2008	39.02
536045	2529955	10/31/2008	10/31/2008	18.26
536046	2530006	10/31/2008	10/31/2008	92.02
536047	2530304	10/31/2008	10/31/2008	67.16
536048	2530313	10/31/2008	10/31/2008	20.77
536049	2530297	10/31/2008	10/31/2008	5.27
536050	2530288	10/31/2008	10/31/2008	5.50
536051	2530199	10/31/2008	10/31/2008	103.84
536052	2530393	10/31/2008	10/31/2008	26.67
536053	2530774	10/31/2008	10/31/2008	14.40
536054	2530792	10/31/2008	10/31/2008	5.32
536055	2530785	10/31/2008	10/31/2008	47.26
536056	2530608	10/31/2008	10/31/2008	4.89
536057	2530684	10/31/2008	10/31/2008	22.44
536058	2530658	10/31/2008	10/31/2008	214.27
536059	2530460	10/31/2008	10/31/2008	148.60
536060	2530513	10/31/2008	10/31/2008	116.99
1116162	2173544	11/3/2008	11/3/2008	135,846.00
1116163	2173544	11/3/2008	11/3/2008	45,870.00
536263	2449985	11/4/2008	11/4/2008	7.88
536264	2466498	11/4/2008	11/4/2008	13.65
536265	2473441	11/4/2008	11/4/2008	12.47
536266	2493554	11/4/2008	11/4/2008	5.47
536267	2506555	11/4/2008	11/4/2008	0.48
536268	2507565	11/4/2008	11/4/2008	13.75
536269	2513242	11/4/2008	11/4/2008	5.33
536270	251178	11/4/2008	11/4/2008	21.01
536271	2521627	11/4/2008	11/4/2008	0.52
536272	2521817	11/4/2008	11/4/2008	0.06
536273	2524203	11/4/2008	11/4/2008	0.48
536274	2525608	11/4/2008	11/4/2008	25.64
536275	2529028	11/4/2008	11/4/2008	30.18
536276	2530304	11/4/2008	11/4/2008	0.52
536277	2530313	11/4/2008	11/4/2008	0.52
536278	2531221	11/4/2008	11/4/2008	412.64
536279	2531262	11/4/2008	11/4/2008	5.74
536280	2531214	11/4/2008	11/4/2008	14.48
536281	2531377	11/4/2008	11/4/2008	7.60

536282	2531322	11/4/2008	11/4/2008	15.57
536283	2531321	11/4/2008	11/4/2008	1.83
536284	2531382	11/4/2008	11/4/2008	23.26
536285	2531415	11/4/2008	11/4/2008	107.99
536286	2531461	11/4/2008	11/4/2008	9.80
536287	2525896	11/4/2008	11/4/2008	39.27
536288	2531750	11/4/2008	11/4/2008	7.31
536289	2531742	11/4/2008	11/4/2008	4.14
536290	2531696	11/4/2008	11/4/2008	114.49
536291	2531953	11/4/2008	11/4/2008	31.14
536292	2531947	11/4/2008	11/4/2008	43.02
536293	2531941	11/4/2008	11/4/2008	37.53
536294	2532470	11/4/2008	11/4/2008	6.19
536295	2532464	11/4/2008	11/4/2008	42.10
536296	2532457	11/4/2008	11/4/2008	5.29
536297	2532452	11/4/2008	11/4/2008	5.39
536298	2532408	11/4/2008	11/4/2008	26.72
536299	2532103	11/4/2008	11/4/2008	26.19
536300	2532102	11/4/2008	11/4/2008	26.19
536301	2532151	11/4/2008	11/4/2008	29.68
536302	2532674	11/4/2008	11/4/2008	205.29
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1116296	2180159	11/5/2008	11/5/2008	73,680.00
1116316	2180159	11/5/2008	11/5/2008	32,744.00
1116295	2180160	11/5/2008	11/5/2008	70,610.00
1116308	2180160	11/5/2008	11/5/2008	73,680.00
1116309	2180160	11/5/2008	11/5/2008	73,680.00
1116310	2180160	11/5/2008	11/5/2008	57,891.00
1116319	2180161	11/5/2008	11/5/2008	16,150.00
1116314	2180162	11/5/2008	11/5/2008	79,866.00
1116317	2180165	11/5/2008	11/5/2008	156,297.50
1116307	2180166	11/5/2008	11/5/2008	45,900.00
1116311	2180166	11/5/2008	11/5/2008	277,888.50
1116320	2180167	11/5/2008	11/5/2008	92,540.00
1116312	2180168	11/5/2008	11/5/2008	6,174.00
1116315	2180171	11/5/2008	11/5/2008	4,662.00
1116318	2180172	11/5/2008	11/5/2008	2,268.00
536504	2530549	11/10/2008	11/10/2008	22.53
536505	2530550	11/10/2008	11/10/2008	80.37
536506	2533238	11/10/2008	11/10/2008	21.22
536507	2533230	11/10/2008	11/10/2008	4.62
536508	2533018	11/10/2008	11/10/2008	6.62
536509	2533056	11/10/2008	11/10/2008	41.08
536510	2533470	11/10/2008	11/10/2008	49.99
536511	2533632	11/10/2008	11/10/2008	50.26
536512	2533699	11/10/2008	11/10/2008	30.38
536513	2533742	11/10/2008	11/10/2008	73.20
536514	2533579	11/10/2008	11/10/2008	7.04
536515	2533773	11/10/2008	11/10/2008	30.39
536516	2533888	11/10/2008	11/10/2008	7.57
536517	2534182	11/10/2008	11/10/2008	55.11
536518	2534340	11/10/2008	11/10/2008	28.75

536519	2534448	11/10/2008	11/10/2008	51.03
536520	2534531	11/10/2008	11/10/2008	6.03
536521	2534526	11/10/2008	11/10/2008	40.51
536522	2534777	11/10/2008	11/10/2008	36.13
536523	2535051	11/10/2008	11/10/2008	36.52
536524	2534820	11/10/2008	11/10/2008	24.76
536525	2535095	11/10/2008	11/10/2008	117.80
536526	2535169	11/10/2008	11/10/2008	5.70
<u>536527</u>	<u>2535144</u>	<u>11/10/2008</u>	<u>11/10/2008</u>	<u>17.10</u>
				4,905,048.57

Exhibit C

ONKYO IMAGINATIVE SIGHT & SOUND

November 17, 2008

**Via Overnight Delivery and
Facsimile: 866 419 8821**

Circuit City Stores, Inc., et al.
Claims Processing,
c/o Kurtzman Carson Consultants LLC
2335 Alaska Avenue
El Segundo, CA 90245,

Circuit City Stores, Inc.
9950 Mayland Drive
Richmond, Virginia 23233
Attn: Daniel W. Ramsey

Circuit City Stores, Inc.
9950 Mayland Drive
Richmond, Virginia 23233
Attn: Reginald D. Hedgebeth,

Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Chicago, Illinois, 60606
Attn: Sarah Baker, Esq.

McGuireWoods LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219,
Attn: Sarah B. Boehm, Esq.

Re: Reclamation Demand by ONKYO USA CORPORATION ("ONKYO")

Ladies and Gentlemen:

Within the 45 days prior to November 10, 2008, the commencement of Circuit City Stores, Inc. (the "Debtor") bankruptcy proceedings, ONKYO provided and delivered to Debtor certain goods (the "Products") that, upon information and belief, were received by Debtor. At no time has Debtor disputed the value or condition of any of the Products or its obligations with respect to payment to ONKYO for the Products. Annexed hereto as Exhibit A is an itemization of the Products identified by ONKYO to date, which itemization Onkyo hereby reserves the right to update and supplement expeditiously if required. Additionally, ONKYO hereby informs the Debtor that it has and will assert an administrative claim pursuant to United States Bankruptcy Code section 503(b)(9) for the value of the goods ONKYO provided to the Debtor within the twenty (20) days immediately prior to November 10, 2008 in an amount not less than the amount described on the attached Exhibit A

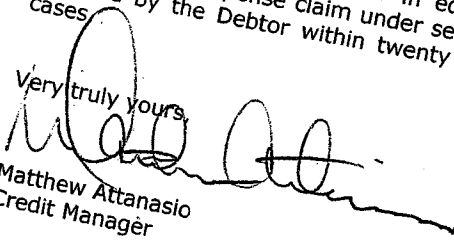
Pursuant to §2-702 of the Uniform Commercial Code, §546(c) of the United States Bankruptcy Code and other applicable law, this constitutes ONKYO's demand for reclamation. ONKYO hereby demands immediate return of all of the Products. The Debtor is further notified that ONKYO holds it responsible for the preservation and protection of the Products until received by ONKYO.

ONKYO does not consent to the sale or transfer of possession, right, title, interest or ownership of the Products or any portion thereof for any reason without the express prior written consent of ONKYO. ONKYO does not consent to transfer of possession, ownership or title in the Products or any portion thereof by and between any debtor in these jointly administered cases, or their affiliated entities, for any reason. ONKYO does not consent to the creation of any lien in the Products or any portion thereof in favor of any creditor, debtor or any other entity for any reason.

Onkyo USA Corp.
18 Park Way
Upper Saddle River, NJ 07458
Phone: 201 785 2604
Fax: 201 934 5804

Nothing contained in this letter shall be a waiver of any rights, remedies and interests of ONKYO. ONKYO makes this demand for reclamation without prejudice to all other rights, remedies and interests of and available to ONKYO, at law or in equity, including, but not limited to, ONKYO's right to an allowed administrative expense claim under section 503(b)(9) of the United States Bankruptcy Code for all goods received by the Debtor within twenty (20) days before the date of commencement of the bankruptcy cases.

Very truly yours,


Matthew Attanasio
Credit Manager

FILED AND RETAIN THIS COPY BEFORE AFFIXING TO THE

Onkyo USA Corp.
18 Park Way
Upper Saddle River, NJ 07458
Phone: 201 785 2604
Fax: 201 934 5804

Exhibit A Reclamation

Open Invoices and Circuit's receiving date for product

	P.O. #	Inv. Date	Received Date	Balance \$
534456	2516830	9/29/2008	9/29/2008	13.07
534538	2516102	9/30/2008	9/30/2008	35.14
534539	2516604	9/30/2008	9/30/2008	106.86
534540	2518043	9/30/2008	9/30/2008	107.75
534541	2518251	9/30/2008	9/30/2008	103.85
534542	2518717	9/30/2008	9/30/2008	34.69
534543	14381 RESHIF	9/30/2008	9/30/2008	4.64
534602	2507250	10/1/2008	10/1/2008	41.17
534603	2509909	10/1/2008	10/1/2008	13.78
534604	2518988	10/1/2008	10/1/2008	155.49
534605	2519028	10/1/2008	10/1/2008	28.02
534785	2500285	10/3/2008	10/3/2008	14.98
534786	2500819	10/3/2008	10/3/2008	7.95
534787	2501781	10/3/2008	10/3/2008	12.59
534788	2504080	10/3/2008	10/3/2008	7.95
534789	2509032	10/3/2008	10/3/2008	7.95
534790	2509406	10/3/2008	10/3/2008	14.10
534791	2509981	10/3/2008	10/3/2008	7.95
534792	2512760	10/3/2008	10/3/2008	5.40
534793	2519771	10/3/2008	10/3/2008	9.09
534794	2519777	10/3/2008	10/3/2008	31.50
534795	2519533	10/3/2008	10/3/2008	4.27
534796	2519403	10/3/2008	10/3/2008	45.16
534797	2519409	10/3/2008	10/3/2008	10.72
534798	2519140	10/3/2008	10/3/2008	12.51
534799	2519279	10/3/2008	10/3/2008	9.90
534800	2519493	10/3/2008	10/3/2008	8.42
534801	2519969	10/3/2008	10/3/2008	143.97
534802	2520260	10/3/2008	10/3/2008	38.13
534803	2520181	10/3/2008	10/3/2008	74.68
534804	2520253	10/3/2008	10/3/2008	5.55
534805	2520284	10/3/2008	10/3/2008	29.14
1114154	2152988	10/8/2008	10/8/2008	29,140.00
1114137	2152991	10/8/2008	10/8/2008	110,982.00
1114138	2152991	10/8/2008	10/8/2008	23,200.00
1114150	2152994	10/8/2008	10/8/2008	5,584.00
1114152	2152994	10/8/2008	10/8/2008	13,611.00
1114153	2152994	10/8/2008	10/8/2008	72,500.00
1114155	2152994	10/8/2008	10/8/2008	29,166.00
1114139	2156322	10/8/2008	10/8/2008	10,080.00
1114151	2156325	10/8/2008	10/8/2008	9,360.00
534867	2520073	10/8/2008	10/8/2008	14.10
534868	2520063	10/8/2008	10/8/2008	86.90
534869	2520127	10/8/2008	10/8/2008	11.54
534870	2520205	10/8/2008	10/8/2008	21.83
534871	2520240	10/8/2008	10/8/2008	29.98
534872	2520321	10/8/2008	10/8/2008	0.10

534873	2520281	10/8/2008	10/8/2008	9.63
1114188	2134379	10/9/2008	10/9/2008	22,590.00
1114190	2152985	10/9/2008	10/9/2008	38,275.00
1114189	2152991	10/9/2008	10/9/2008	23,208.50
1114245	2152990	10/10/2008	10/10/2008	25,312.00
1114244	2152996	10/10/2008	10/10/2008	8,376.00
1114286	2152996	10/10/2008	10/10/2008	1,320.00
1114250	2159549	10/10/2008	10/10/2008	21,219.00
1114282	2159551	10/10/2008	10/10/2008	3,400.00
1114283	2159552	10/10/2008	10/10/2008	21,518.00
1114252	2159554	10/10/2008	10/10/2008	44,798.00
1114249	2159555	10/10/2008	10/10/2008	67,776.00
1114253	2159555	10/10/2008	10/10/2008	5,584.00
1114285	2159557	10/10/2008	10/10/2008	41,840.00
1114284	2159558	10/10/2008	10/10/2008	64,958.00
1114254	2159559	10/10/2008	10/10/2008	3,141.00
1114251	2159560	10/10/2008	10/10/2008	47,096.00
1114311	2152991	10/13/2008	10/13/2008	6,864.00
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1114307	2166572	10/13/2008	10/13/2008	10,625.00
1114308	2166572	10/13/2008	10/13/2008	9,744.00
1114309	2166579	10/13/2008	10/13/2008	4,284.00
1114306	2166580	10/13/2008	10/13/2008	2,268.00
1114305	2168894	10/13/2008	10/13/2008	25,500.00
1114349	2159550	10/14/2008	10/14/2008	25,500.00
1114350	2159550	10/14/2008	10/14/2008	23,025.00
1114351	2159556	10/14/2008	10/14/2008	32,722.00
1114504	2166571	10/15/2008	10/15/2008	62,628.00
535199	2507256	10/16/2008	10/16/2008	107.99
535200	2512269	10/16/2008	10/16/2008	28.80
535201	2514648	10/16/2008	10/16/2008	103.40
535202	2517105	10/16/2008	10/16/2008	26.19
535203	2517584	10/16/2008	10/16/2008	17.14
535204	2519533	10/16/2008	10/16/2008	17.14
535205	2519269	10/16/2008	10/16/2008	2.45
535206	2520737	10/16/2008	10/16/2008	5.63
535207	2520738	10/16/2008	10/16/2008	101.61
535208	2520761	10/16/2008	10/16/2008	18.58
535209	2520693	10/16/2008	10/16/2008	388.92
535210	250850	10/16/2008	10/16/2008	6.13
535211	2520857	10/16/2008	10/16/2008	20.07
535212	2520879	10/16/2008	10/16/2008	7.85
535213	2521358	10/16/2008	10/16/2008	14.50
535214	2521456	10/16/2008	10/16/2008	6.53
535215	2521398	10/16/2008	10/16/2008	10.35
535216	2521619	10/16/2008	10/16/2008	46.76
535217	2521613	10/16/2008	10/16/2008	6.99
535218	2521644	10/16/2008	10/16/2008	25.64
535219	2521805	10/16/2008	10/16/2008	14.24
535220	2521949	10/16/2008	10/16/2008	5.50
535221	2521990	10/16/2008	10/16/2008	4.75
535222	2521989	10/16/2008	10/16/2008	0.81

535223	2521988	10/16/2008	10/16/2008	19.36
535224	2521834	10/16/2008	10/16/2008	10.67
535225	2521861	10/16/2008	10/16/2008	60.59
535226	2522145	10/16/2008	10/16/2008	0.28
535227	2522140	10/16/2008	10/16/2008	0.68
535228	2522134	10/16/2008	10/16/2008	76.54
535229	2522129	10/16/2008	10/16/2008	5.50
535230	2522310	10/16/2008	10/16/2008	35.22
535231	2522318	10/16/2008	10/16/2008	4.62
535232	2522260	10/16/2008	10/16/2008	29.84
535233	2522241	10/16/2008	10/16/2008	207.51
535234	2522449	10/16/2008	10/16/2008	153.65
535235	2522501	10/16/2008	10/16/2008	4.65
535236	2522563	10/16/2008	10/16/2008	145.92
535237	2522655	10/16/2008	10/16/2008	39.91
535238	2522651	10/16/2008	10/16/2008	21.05
535239	2522819	10/16/2008	10/16/2008	125.92
535240	2523280	10/16/2008	10/16/2008	9.83
535241	2523150	10/16/2008	10/16/2008	142.47
535242	2523072	10/16/2008	10/16/2008	13.44
535243	2523137	10/16/2008	10/16/2008	27.97
535244	2523472	10/16/2008	10/16/2008	2.06
535245	2523820	10/16/2008	10/16/2008	4.69
535246	2523828	10/16/2008	10/16/2008	37.84
535247	2523870	10/16/2008	10/16/2008	17.79
535248	2523970	10/16/2008	10/16/2008	8.98
535249	2524435	10/16/2008	10/16/2008	26.42
535250	2524484	10/16/2008	10/16/2008	19.33
535251	2524746	10/16/2008	10/16/2008	66.21
535252	2524837	10/16/2008	10/16/2008	66.27
535253	2525007	10/16/2008	10/16/2008	7.79
535254	2524999	10/16/2008	10/16/2008	8.34
535255	2525076	10/16/2008	10/16/2008	22.57
1114670	2159553	10/17/2008	10/17/2008	50,041.00
1114688	2159553	10/17/2008	10/17/2008	24,766.00
1114671	2159559	10/17/2008	10/17/2008	28,102.00
1114665	2166569	10/17/2008	10/17/2008	41,656.00
1114664	2166570	10/17/2008	10/17/2008	18,701.00
1114668	2166570	10/17/2008	10/17/2008	62,628.00
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1114646	2166575	10/17/2008	10/17/2008	60,970.00
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1114667	2166577	10/17/2008	10/17/2008	44,870.00
1114622	2166578	10/17/2008	10/17/2008	90,202.00
1114666	2168499	10/17/2008	10/17/2008	6,900.00
1114612 RD210372		10/17/2008	10/17/2008	1,677.00
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1114698	2166568	10/20/2008	10/20/2008	39,525.00
1114700	2166568	10/20/2008	10/20/2008	51,000.00

1114697	2166573	10/20/2008	10/20/2008	54,736.00
1114728	2170016	10/20/2008	10/20/2008	73,100.00
1114731	2170020	10/20/2008	10/20/2008	7,650.00
1114727	2170027	10/20/2008	10/20/2008	7,938.00
1114732	2170029	10/20/2008	10/20/2008	1,512.00
1114729	2170030	10/20/2008	10/20/2008	5,166.00
1114730	2170031	10/20/2008	10/20/2008	6,804.00
1114832	2170020	10/21/2008	10/21/2008	16,575.00
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535413	2518939	10/21/2008	10/21/2008	35.71
535414	2522310	10/21/2008	10/21/2008	34.97
535415	2524144	10/21/2008	10/21/2008	113.12
535416	2524664	10/21/2008	10/21/2008	36.20
535417	2525056	10/21/2008	10/21/2008	0.24
535418	2525083	10/21/2008	10/21/2008	9.34
535419	2525190	10/21/2008	10/21/2008	91.49
535420	2525166	10/21/2008	10/21/2008	42.99
535421	2525420	10/21/2008	10/21/2008	389.44
535422	2525599	10/21/2008	10/21/2008	6.02
535423	2525668	10/21/2008	10/21/2008	157.71
535424	2525718	10/21/2008	10/21/2008	74.63
1114847	2159560	10/22/2008	10/22/2008	1,919.50
1114951	2170018	10/22/2008	10/22/2008	31,025.00
1114954	2170018	10/22/2008	10/22/2008	5,278.00
1114959	2170018	10/22/2008	10/22/2008	45,743.00
1114879	2170019	10/22/2008	10/22/2008	73,680.00
1114880	2170019	10/22/2008	10/22/2008	73,680.00
1114881	2170019	10/22/2008	10/22/2008	73,680.00
1114882	2170019	10/22/2008	10/22/2008	73,680.00
1114883	2170019	10/22/2008	10/22/2008	73,680.00
1114898	2170019	10/22/2008	10/22/2008	73,680.00
1114950	2170019	10/22/2008	10/22/2008	2,975.00
1114956	2170019	10/22/2008	10/22/2008	27,937.00
1114850	2170020	10/22/2008	10/22/2008	25,375.00
1114960	2170024	10/22/2008	10/22/2008	23,156.00
1114958	2170025	10/22/2008	10/22/2008	123,296.00
1114848	2170026	10/22/2008	10/22/2008	95,958.00
1114851	2171716	10/22/2008	10/22/2008	4,350.00
1114957	2171716	10/22/2008	10/22/2008	3,675.00
1114955	2172120	10/22/2008	10/22/2008	13,050.00
1114849	2172121	10/22/2008	10/22/2008	15,080.00
1115174	2170017	10/24/2008	10/24/2008	17,425.00
1115177	2170017	10/24/2008	10/24/2008	17,458.00
1115195	2170017	10/24/2008	10/24/2008	52,190.00
1115182	2170022	10/24/2008	10/24/2008	41,102.00
1115175	2170023	10/24/2008	10/24/2008	11,520.00
1115183	2170023	10/24/2008	10/24/2008	82,786.00
1115166	2170024	10/24/2008	10/24/2008	33,640.00
1115180	2172117	10/24/2008	10/24/2008	11,600.00
1115181	2172118	10/24/2008	10/24/2008	13,630.00

1115179	2172119	10/24/2008	10/24/2008	11,600.00
1115987	KO/CM58171	10/24/2008	10/24/2008	180.00
1115358	2170016	10/27/2008	10/27/2008	32,277.00
1115356	2170021	10/27/2008	10/27/2008	92,516.00
1115357	2172116	10/27/2008	10/27/2008	22,040.00
1115366	2173535	10/27/2008	10/27/2008	12,383.00
1115370	2173540	10/27/2008	10/27/2008	17,864.00
1115371	2173546	10/27/2008	10/27/2008	33,396.00
1115367	2173547	10/27/2008	10/27/2008	11,970.00
1115372	2173548	10/27/2008	10/27/2008	3,402.00
1115365	2173549	10/27/2008	10/27/2008	5,166.00
1115368	2173550	10/27/2008	10/27/2008	2,520.00
1115369	2173551	10/27/2008	10/27/2008	2,142.00
1115359	2175740	10/27/2008	10/27/2008	14,500.00
535795	2485582	10/27/2008	10/27/2008	4.67
535796	2508377	10/27/2008	10/27/2008	29.00
535797	2520281	10/27/2008	10/27/2008	12.58
535798	2520281	10/27/2008	10/27/2008	12.58
535799	2521176	10/27/2008	10/27/2008	4.62
535800	2521396	10/27/2008	10/27/2008	13.77
535801	2523597	10/27/2008	10/27/2008	29.36
535802	2523711	10/27/2008	10/27/2008	29.36
535803	2524484	10/27/2008	10/27/2008	14.85
535804	2524746	10/27/2008	10/27/2008	25.64
535805	2525148	10/27/2008	10/27/2008	44.74
535806	2525420	10/27/2008	10/27/2008	4.62
535807	2525608	10/27/2008	10/27/2008	47.28
535808	2525896	10/27/2008	10/27/2008	7.97
535809	2525898	10/27/2008	10/27/2008	7.97
535810	2525897	10/27/2008	10/27/2008	14.60
535811	2526018	10/27/2008	10/27/2008	13.38
535812	2526034	10/27/2008	10/27/2008	13.27
535813	2526156	10/27/2008	10/27/2008	9.34
535814	2526167	10/27/2008	10/27/2008	23.04
535815	2526161	10/27/2008	10/27/2008	8.06
535816	2526350	10/27/2008	10/27/2008	12.61
535817	2526501	10/27/2008	10/27/2008	86.21
535818	25265481	10/27/2008	10/27/2008	26.42
535819	2526450	10/27/2008	10/27/2008	20.72
535820	2526643	10/27/2008	10/27/2008	6.32
535821	2526646	10/27/2008	10/27/2008	6.62
535822	2526805	10/27/2008	10/27/2008	25.09
535823	2526865	10/27/2008	10/27/2008	15.00
535824	2211359	10/27/2008	10/27/2008	5.34
535825	2527058	10/27/2008	10/27/2008	5.65
535826	2526900	10/27/2008	10/27/2008	2.12
535827	2526961	10/27/2008	10/27/2008	6.09
535828	2526916	10/27/2008	10/27/2008	5.11
535829	2526898	10/27/2008	10/27/2008	20.01
535830	2526958	10/27/2008	10/27/2008	15.09
535831	2527154	10/27/2008	10/27/2008	86.90
535832	2527103	10/27/2008	10/27/2008	94.42

535833	2527125	10/27/2008	10/27/2008	245.84
535834	2527416	10/27/2008	10/27/2008	15.19
535835	2527459	10/27/2008	10/27/2008	6.28
535836	2527429	10/27/2008	10/27/2008	16.57
535837	2527549	10/27/2008	10/27/2008	13.79
535838	2527568	10/27/2008	10/27/2008	5.90
535839	2527562	10/27/2008	10/27/2008	93.13
535840	2527681	10/27/2008	10/27/2008	24.09
535841	2527784	10/27/2008	10/27/2008	19.27
535842	2527840	10/27/2008	10/27/2008	18.54
535843	2527845	10/27/2008	10/27/2008	5.34
535844	2528163	10/27/2008	10/27/2008	90.55
535845	2528120	10/27/2008	10/27/2008	13.38
535846	2528769	10/27/2008	10/27/2008	5.54
535847	2528777	10/27/2008	10/27/2008	21.25
535848	2529023	10/27/2008	10/27/2008	12.04
535849	2529099	10/27/2008	10/27/2008	35.56
535850	2529097	10/27/2008	10/27/2008	67.00
535851	2529028	10/27/2008	10/27/2008	25.97
535852	2529027	10/27/2008	10/27/2008	22.57
535853	2529067	10/27/2008	10/27/2008	40.33
1115616	2173535	10/29/2008	10/29/2008	40,375.00
1115607	2173540	10/29/2008	10/29/2008	73,680.00
1115614	2173540	10/29/2008	10/29/2008	73,680.00
1115917	2166568	10/30/2008	10/30/2008	5,481.00
1115853	2173540	10/30/2008	10/30/2008	32,725.00
1115850	2173546	10/30/2008	10/30/2008	84,240.00
1115851	2173546	10/30/2008	10/30/2008	34,584.00
1115852	2173546	10/30/2008	10/30/2008	59,052.00
1116034	2159556	10/31/2008	10/31/2008	2,268.50
1115992	2166568	10/31/2008	10/31/2008	24,563.00
1116068	2166569	10/31/2008	10/31/2008	73,680.00
1116033	2170028	10/31/2008	10/31/2008	2,016.00
1115990	2173535	10/31/2008	10/31/2008	73,680.00
1115991	2173535	10/31/2008	10/31/2008	73,680.00
1115993	2173535	10/31/2008	10/31/2008	42,316.00
1116021	2173536	10/31/2008	10/31/2008	63,549.00
1116029	2173536	10/31/2008	10/31/2008	21,910.00
1116031	2173537	10/31/2008	10/31/2008	73,680.00
1116032	2173537	10/31/2008	10/31/2008	50,537.00
1116093	2173537	10/31/2008	10/31/2008	4,872.00
1116066	2173538	10/31/2008	10/31/2008	73,680.00
1116096	2173538	10/31/2008	10/31/2008	76,750.00
1116061	2173539	10/31/2008	10/31/2008	73,680.00
1116065	2173539	10/31/2008	10/31/2008	87,277.00
1116067	2173539	10/31/2008	10/31/2008	73,680.00
1116077	2173539	10/31/2008	10/31/2008	32,300.00
1116094	2173539	10/31/2008	10/31/2008	13,398.00
1115994	2173540	10/31/2008	10/31/2008	18,113.00
1116013	2173541	10/31/2008	10/31/2008	129,420.00
1116014	2173541	10/31/2008	10/31/2008	73,370.00
1116015	2173541	10/31/2008	10/31/2008	83,688.00

1116016	2173541	10/31/2008	10/31/2008	62,678.00
1116027	2173542	10/31/2008	10/31/2008	98,538.00
1116030	2173542	10/31/2008	10/31/2008	37,890.00
1116028	2173543	10/31/2008	10/31/2008	101,718.00
1116097	2173543	10/31/2008	10/31/2008	50,540.00
1116078	2173545	10/31/2008	10/31/2008	23,208.00
1116079	2173545	10/31/2008	10/31/2008	133,170.00
1116099	2173545	10/31/2008	10/31/2008	72,336.00
1116098	2173546	10/31/2008	10/31/2008	1,056.00
536037	2512136	10/31/2008	10/31/2008	4.66
536038	2518646	10/31/2008	10/31/2008	0.07
536039	2520205	10/31/2008	10/31/2008	0.14
536040	2520240	10/31/2008	10/31/2008	0.07
536041	2520839	10/31/2008	10/31/2008	0.14
536042	2527562	10/31/2008	10/31/2008	4.98
536043	2530024	10/31/2008	10/31/2008	19.73
536044	2529955	10/31/2008	10/31/2008	39.02
536045	2529955	10/31/2008	10/31/2008	18.26
536046	2530006	10/31/2008	10/31/2008	92.02
536047	2530304	10/31/2008	10/31/2008	67.16
536048	2530313	10/31/2008	10/31/2008	20.77
536049	2530297	10/31/2008	10/31/2008	5.27
536050	2530288	10/31/2008	10/31/2008	5.50
536051	2530199	10/31/2008	10/31/2008	103.84
536052	2530393	10/31/2008	10/31/2008	26.67
536053	2530774	10/31/2008	10/31/2008	14.40
536054	2530792	10/31/2008	10/31/2008	5.32
536055	2530785	10/31/2008	10/31/2008	47.26
536056	2530608	10/31/2008	10/31/2008	4.89
536057	2530684	10/31/2008	10/31/2008	22.44
536058	2530658	10/31/2008	10/31/2008	214.27
536059	2530460	10/31/2008	10/31/2008	148.60
536060	2530513	10/31/2008	10/31/2008	116.99
1116162	2173544	11/3/2008	11/3/2008	135,846.00
1116163	2173544	11/3/2008	11/3/2008	45,870.00
536263	2449985	11/4/2008	11/4/2008	7.88
536264	2466498	11/4/2008	11/4/2008	13.65
536265	2473441	11/4/2008	11/4/2008	12.47
536266	2493554	11/4/2008	11/4/2008	5.47
536267	2506555	11/4/2008	11/4/2008	0.48
536268	2507565	11/4/2008	11/4/2008	13.75
536269	2513242	11/4/2008	11/4/2008	5.33
536270	251178	11/4/2008	11/4/2008	21.01
536271	2521627	11/4/2008	11/4/2008	0.52
536272	2521817	11/4/2008	11/4/2008	0.06
536273	2524203	11/4/2008	11/4/2008	0.48
536274	2525608	11/4/2008	11/4/2008	25.64
536275	2529028	11/4/2008	11/4/2008	30.18
536276	2530304	11/4/2008	11/4/2008	0.52
536277	2530313	11/4/2008	11/4/2008	0.52
536278	2531221	11/4/2008	11/4/2008	412.64
536279	2531262	11/4/2008	11/4/2008	5.74

536280	2531214	11/4/2008	11/4/2008	14.48
536281	2531377	11/4/2008	11/4/2008	7.60
536282	2531322	11/4/2008	11/4/2008	15.57
536283	2531321	11/4/2008	11/4/2008	1.83
536284	2531382	11/4/2008	11/4/2008	23.26
536285	2531415	11/4/2008	11/4/2008	107.99
536286	2531461	11/4/2008	11/4/2008	9.80
536287	2525896	11/4/2008	11/4/2008	39.27
536288	2531750	11/4/2008	11/4/2008	7.31
536289	2531742	11/4/2008	11/4/2008	4.14
536290	2531696	11/4/2008	11/4/2008	114.49
536291	2531953	11/4/2008	11/4/2008	31.14
536292	2531947	11/4/2008	11/4/2008	43.02
536293	2531941	11/4/2008	11/4/2008	37.53
536294	2532470	11/4/2008	11/4/2008	6.19
536295	2532464	11/4/2008	11/4/2008	42.10
536296	2532457	11/4/2008	11/4/2008	5.29
536297	2532452	11/4/2008	11/4/2008	5.39
536298	2532408	11/4/2008	11/4/2008	26.72
536299	2532103	11/4/2008	11/4/2008	26.19
536300	2532102	11/4/2008	11/4/2008	26.19
536301	2532151	11/4/2008	11/4/2008	29.68
536302	2532674	11/4/2008	11/4/2008	205.29
1116313	2180156	11/5/2008	11/5/2008	5,525.00
1116296	2180159	11/5/2008	11/5/2008	73,680.00
1116316	2180159	11/5/2008	11/5/2008	32,744.00
1116295	2180160	11/5/2008	11/5/2008	70,610.00
1116308	2180160	11/5/2008	11/5/2008	73,680.00
1116309	2180160	11/5/2008	11/5/2008	73,680.00
1116310	2180160	11/5/2008	11/5/2008	57,891.00
1116319	2180161	11/5/2008	11/5/2008	16,150.00
1116314	2180162	11/5/2008	11/5/2008	79,866.00
1116317	2180165	11/5/2008	11/5/2008	156,297.50
1116307	2180166	11/5/2008	11/5/2008	45,900.00
1116311	2180166	11/5/2008	11/5/2008	277,888.50
1116320	2180167	11/5/2008	11/5/2008	92,540.00
1116312	2180168	11/5/2008	11/5/2008	6,174.00
1116315	2180171	11/5/2008	11/5/2008	4,662.00
1116318	2180172	11/5/2008	11/5/2008	2,268.00
536504	2530549	11/10/2008	11/10/2008	22.53
536505	2530550	11/10/2008	11/10/2008	80.37
536506	2533238	11/10/2008	11/10/2008	21.22
536507	2533230	11/10/2008	11/10/2008	4.62
536508	2533018	11/10/2008	11/10/2008	6.62
536509	2533056	11/10/2008	11/10/2008	41.08
536510	2533470	11/10/2008	11/10/2008	49.99
536511	2533632	11/10/2008	11/10/2008	50.26
536512	2533699	11/10/2008	11/10/2008	30.38
536513	2533742	11/10/2008	11/10/2008	73.20
536514	2533579	11/10/2008	11/10/2008	7.04
536515	2533773	11/10/2008	11/10/2008	30.39
536516	2533888	11/10/2008	11/10/2008	7.57

536517	2534182	11/10/2008	11/10/2008	55.11
536518	2534340	11/10/2008	11/10/2008	28.75
536519	2534448	11/10/2008	11/10/2008	51.03
536520	2534531	11/10/2008	11/10/2008	6.03
536521	2534526	11/10/2008	11/10/2008	40.51
536522	2534777	11/10/2008	11/10/2008	36.13
536523	2535051	11/10/2008	11/10/2008	36.52
536524	2534820	11/10/2008	11/10/2008	24.76
536525	2535095	11/10/2008	11/10/2008	117.80
536526	2535169	11/10/2008	11/10/2008	5.70
<u>536527</u>	<u>2535144</u>	<u>11/10/2008</u>	<u>11/10/2008</u>	<u>17.10</u>
Total Reclamation Claim				6,638,572.40 *

Total Reclamation from 10/21/08 to 11/10/08 4,905,048.57

Total Reclamation from 9/25/08 to 10/20/08 1,733,510.76

* credit memo's on P.O.C. do not relate to product
invoiced during the reclamation period.

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT


For value received, the adequacy and sufficiency of which are hereby acknowledged, ONKYO USA CORPORATION ("Assignor") hereby unconditionally and irrevocably sells, transfers and assigns to Credit Suisse International ("Assignee"), all right, title, interest, claims and causes of action in and to, or arising under or in connection with, Assignor's general unsecured claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) against Circuit City Stores, Inc. (the "Debtor"), one of the debtors-in-possession in the chapter 11 reorganization case entitled, In re: Circuit City Stores, Inc., et al., Chapter 11 Case No. 08-35653 (KRH) (Jointly Administered), pending in the United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division (the "Bankruptcy Court"), in the original amount of \$6,627,475.57, as modified by, reduced to and allowed in the amount of \$1,782,711.54 pursuant to the Settlement and Stipulation by and among the Debtors and Onkyo USA Corporation resolving the Debtor's Fourth Omnibus Objection to Claims 128, 958 and 2295 dated January 19, 2010 and the Settlement Agreement and Stipulation By and Among the Debtors, Onkyo USA Corporation and National Union Fire Insurance Company of Pittsburgh, PA, dated as of May 5, 2010 (the "Claim") with a claim number of 2295.

Assignor hereby waives any objection to the transfer of the Claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be prescribed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the Claim and recognizing the Assignee as the sole owners and holders of the Claim. Assignor further directs each Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Claim, and all payments or distributions of money or property in respect of the Claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM IS EXECUTED THIS 13 day of August, 2010.

ASSIGNOR:

ONKYO USA CORPORATION

By: 

Name:

Title: Tom Ishii - E.V.P.

ASSIGNEE:

CREDIT SUISSE INTERNATIONAL

By: _____

Name:

Title:

By: _____

Name:

Title:

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, ONKYO USA CORPORATION ("Assignor") hereby unconditionally and irrevocably sells, transfers and assigns to Credit Suisse International ("Assignee"), all right, title, interest, claims and causes of action in and to, or arising under or in connection with, Assignor's general unsecured claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) against Circuit City Stores, Inc. (the "Debtor"), one of the debtors-in-possession in the chapter 11 reorganization case entitled, In re: Circuit City Stores, Inc., *et al.*, Chapter 11 Case No. 08-35653 (KRH) (*Jointly Administered*), pending in the United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division (the "Bankruptcy Court"), in the original amount of \$6,627,475.57, as modified by, reduced to and allowed in the amount of \$1,782,711.54 pursuant to the Settlement and Stipulation by and among the Debtors and Onkyo USA Corporation resolving the Debtor's Fourth Omnibus Objection to Claims 128, 958 and 2295 dated January 19, 2010 and the Settlement Agreement and Stipulation By and Among the Debtors, Onkyo USA Corporation and National Union Fire Insurance Company of Pittsburgh, PA, dated as of May 5, 2010 (the "Claim") with a claim number of 2295.

Assignor hereby waives any objection to the transfer of the Claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be prescribed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the Claim and recognizing the Assignee as the sole owners and holders of the Claim. Assignor further directs each Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Claim, and all payments or distributions of money or property in respect of the Claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM IS EXECUTED THIS 13 day of August, 2010.

ASSIGNOR:

ASSIGNEE:

ONKYO USA CORPORATION

CREDIT SUISSE INTERNATIONAL

By: _____

Name: _____

Title: _____

By: _____

Name: Louis J. Impellizzeri
Title: Authorized Signatory

By: _____

Name:
Title:
Bik Kwan Chung
Authorized Signatory